NATIONAL DEFENSE PAC

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Federal Election Commission Washington, DC 20463

Reference: Year End Report [7/1/07 – 12/31/07]

RE: National Defense PAC [I.D. Number: C00359992]

I am in receipt of your letter dated March 28, 2008 as referenced above [copy enclosed] and am responding thereto. Normally we would not wait until the last day to respond, but I have been on overseas travel and just recently returned to the USA.

I would like to make an appointment to meet with the appropriate FEC officials regarding this matter. I have personally taken an entire weekend several months ago to review our receipts and disbursements for the past five years and am unable to determine where the disconnect is. I am not an accountant, so have checked to see what it would cost to have an accountant review our entire account, but the cost is going to be more than our entire bank balance, so I need guidance as to what our options might be, given that this approach would seem to result in bankrupting the organization to find an accounting error? However, my bottom-line judgment is that this IS an accounting error dating back before the past 5 years, since I have verified that our records and reports for the past 5 years are accurate as to income and disbursements. I also concur with your